

EXHIBIT 2

10 November, 2014

Brian Vallone
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Honorable Lewis A. Kaplan
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Your Honor,

I am writing this letter in hopes that I can be of value as a character reference for Grant Berman. My name is Brian Vallone and I am a VP of New Business Development for a large uniform supplier. I have been in the uniform business my entire professional life. I was raised in Northern California and graduated from San Jose State University in 1986.

Both of my parents were very influential in my upbringing but it was my father who inspired my career path. He spent his entire career with one company, Syntex Pharmaceuticals in Palo Alto, California. My father is an old fashioned Italian and worked his way up the ladder by hard work, diligence and determination, eventually retiring as the VP of Hospital Sales in 1998. His values meant everything to him and he taught me about the importance of character, hard work, integrity, loyalty, and honor and "a man's word was everything". He was the patriarch of our Italian family and he very much shaped the lives of my sister and I with his many stories that always had "life lessons" which were invaluable. I met my future wife in 1989 and we were married in 1992. I am a devoted husband and father and both my wife and kids would tell you that those same values run deep within me. My children have heard those same "life lesson stories" my father taught me while they were growing up. We are a very close knit family and currently reside in Orange County, California.

I met Grant in March of 2010 during an interview with Chef Works. They were looking for a person to run the National Account sales platform and I heard about the opportunity through a recruiter. I was interested in the opportunity after our first interview because I felt a connection with Grant. I felt our core values aligned and I was impressed with his vision and passion for the company. I'm a very passionate person myself and put 110% into everything I do and when I find a potential boss who is cut from the same cloth, it usually bodes well. Grant hired me a few months later and I joined the company in July. We developed a strong relationship during my nine months at Chef Works. I eventually left because I had the opportunity to become an equity partner for a competitor. Grant was one of my biggest supporters in taking the job. This is unique in my industry. Traditionally there are hard feelings associated with moving to a competitor. However, Grant put my best interests in front of his own, as he understood that this would be a good move for me and my family.

A couple of years later, I reached out to Grant and asked him if he would be a personal reference during a job search and if he would be willing to speak to my work abilities as well as my character. I really wanted Grant to give them a sense of my values, work ethic, etc. Not only was he willing, he actually spent 40 minutes speaking to a potential employer about me. This individual in Human Resources had an extremely thorough vetting process and asked Grant many "tough questions". Grant was instrumental in

the process as he was successfully able to convey our shared value system and why he thought I would make an excellent fit for the company.

Fairly recently, I reached out to him again to ask for his help strategizing on a really tough account. He gave me invaluable input and countless hours to help me strategize. He had left the industry three years earlier and had nothing to gain other than wanting me to be successful. His time, energy and insight were invaluable to me, not only because he helped me to win the business, but because it was a selfless act.

I am forever grateful to Grant for all that he has done for me. And I am truly proud to call him my friend. And as his friend I can say that he is a person that puts others' best interests in front of his own. He gives his time, his insight and his positive energy selflessly. He is one of those rare individuals who look for ways to help and elevate others. Grant would give you the shirt off his back if you needed it. He's not judgmental. He is a selfless individual who just wants the best for his family and friends.

I must say that when Grant recently told me about the circumstances of these criminal charges, that I was at a loss for words. I can't even begin to share with you my surprise to learn that the man that I've come to know and become personal friends with over the last 4 1/2 years would ever intentionally violate the law and put himself in a position to cause his family hardship and duress. Grant is a devoted husband and father. Everything he does is centered around his family, whether it's being the soccer or rugby coach for his children's teams or being a hospitable host to the large extended family that visits his home on a regular basis from various countries all over the world. Grant is the consummate family man.

I am aware of the crime to which Grant pled guilty and I certainly do not wish to diminish the seriousness of the offence. However, I am writing this letter to you in hopes that when determining the sentence you take it into consideration the man who I have come to know and to call a friend. He is an incredible, giving, caring, and loving person full of grace and compassion. Thank you in advance for your time and consideration.

Sincerely,



Brian Vallone